

SPORTS SHINKO (USA) CO., LTD. & SUBS

SCHEDULE L

		COMBINED OTHER ASSETS		STATEMENT 36	
COMBINED AMOUNTS	LA COSTA HOTEL & SPA CORPORATION	SPORTS SHINKO (FLORIDA CO., LTD.	SPORTS SHINKO (FLORIDA CO., LTD.	SPORTS SHINKO (HAWAII) CO., LTD.	SPORTS SHINKO (HAWAII) CO., LTD.
DEPOSITS - VENDORS	RESCORT RESORT CORPORATION	REALTY, INC.	REALTY, INC.		
DUE FROM AFFILIATES					
INVESTMENT IN SUBSIDIARIES					
NOTES RECEIVABLE - KOBAYASHI GROUP					
TOTAL OTHER ASSETS					

SPORTS SHINKO (HAWAII) CO., LTD.	SPORTS SHINKO (HAWAII) CO., LTD.	SPORTS SHINKO (HAWAII) CO., LTD.
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SPORTS SHINKO (HAWAII) CO., LTD.	SPORTS SHINKO (HAWAII) CO., LTD.	SPORTS SHINKO (HAWAII) CO., LTD.

Exhibit 32

EXHIBIT G-3

No entry (zero) for
stand-alone SS-USA
"due from affiliates"CONFIDENTIAL
GT032838

STATEMENT(S) 36